IN REPLY REFER TO

November 22, 2000

PAS 1-730.1   00-PAS-098(R)

MEMORANDUM FOR REGIONAL DIRECTORS, DCAA
                             DIRECTOR, FIELD DETACHMENT, DCAA

SUBJECT: Audit Guidance on Preparation and Printing of the Cross-Referenced Draft Audit Report

SUMMARY

Agency guidance has always required that the working papers contain a copy of the audit report that has been cross-referenced to the working papers. Agency guidance also requires that an audit working paper package prepared using the Audit Planning and Performance System (APPS) include a printed copy of the cross-referenced report (CAM 4-403(k)). Because the APPS and Microsoft Word® software supports cross-referencing and printing draft audit reports, this activity should require minimal effort. This guidance explains the process to easily print the cross-referenced draft report.

GUIDANCE

APPS training material (Course No. S1265) explains that the stated references required by CAM 4-403(i)(3) are "not just [an] electronic link, reference, or bookmark." The cross-references must be descriptive, "for example, 'W/P D-4 (1/2)'." The cross-references must be descriptive because they must direct a reviewer to the proper supporting working paper even if the electronic link has been broken. The descriptive cross-reference also allows the report to be printed out fully cross-referenced.

The stated references must be printed out as part of the draft audit report. FAO procedures for insuring that a properly cross-referenced audit report is printed out and included in the working paper package should reflect the following guidance.

- CAM 4-403(i)(3) requires that referencing "be distinguished using the Bold Italic font." Further, font sizes and colors may be varied to ensure that the draft audit report referencing is easy to read when printed.
- References should be updated as necessary during the review process.
- The cross-referenced draft should not be printed until all substantive changes have been made.
- An electronic copy of the final draft audit report, including the cross-references, should be maintained in the APPS files. Using "File/Save As" from the Word® menu bar, the final draft should be saved to a new file name by adding "Draft" to the front of the existing file name. The original file name can then have the cross-references removed and be used for final processing.
- If substantive changes to the report content are identified during final processing of the audit report, the changes should be made to both the "draft" and the final version, the cross-referencing updated on the draft version, and the reports reprinted.
- Other than the inclusion of cross-references to the working papers, the only differences between the printed cross-referenced draft audit report and the final signed audit report should be administrative changes (format, spelling, etc.).

MRD 00-PAS-098(R)
PAS 1-730.1
SUBJECT: Audit Guidance on Preparation and Printing of the Cross-Referenced Draft Audit Report

PRINTING THE DRAFT AUDIT REPORT AND REMOVING HYPERLINKS

Printing. Printing the cross-referenced draft audit report requires no special software settings. Printing may be accomplished as follows:

- For default print settings click the "Print" icon on the "Standard" toolbar or
- To change printers or other print settings in a dialog box:
  - ✓ select File/Print from the menu bar or
  - ✓ use the "Ctrl+P" shortcut, press the "P" key while pressing "Ctrl" key.

Removing/Deleting Hyperlinks. After the draft audit report has been approved and printed, all cross-referencing/hyperlinks must be removed from the electronic copy that goes to final processing. The Eastern Region currently has Version 1.7 of its "APPS Tools" available for download. Links to these tools and other information are available on the DCAA Intranet (https://infoserv.dcaaintra.mil/appsbugs). The "APPS Tools" include a custom Word® toolbar that includes a "Delete Hyperlinks" tool. As described by the documentation:

> The Delete Hyperlinks tool allows the user to delete OR remove all hyperlinks in the active document at once OR selectively delete/remove hyperlinks by stepping through the active document and prompting the user for the desired action.

> Deleting a hyperlink also deletes the underlying text whereas removing a hyperlink leaves the underlying text intact.

Caution must be exercised when automatically deleting all hyperlinks since it may delete email and web page addresses from the body of the report as well as cross-referencing hyperlinks.

CONCLUDING REMARKS

FAO personnel should direct questions regarding this memorandum or the "APPS Tools" to personnel in the regional office. Regional personnel who have questions regarding "APPS Tools" should contact HQ Operations, OTS, at 703 767-2310 or e-mail dcaa-ots@dcaa.mil. Regional personnel who are unable to answer questions on the memo or have questions of their own should contact Mr. Joseph A. Stewart, Program Manager, Auditing Standards Division at 703 767-3236, fax 703 767-3234, or e-mail dcaa-pas@dcaa.mil.

/signed/ Robert DiMucci
(for)

Lawrence P. Uhlfelder
Assistant Director
Policy and Plans

DISTRIBUTION: C